

2024	1040	US	Tax Organizer
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Bayerkohler Ltd
11132 Zealand Ave N
Champlin MN 55316

Telephone number: **763-762-4401**
 Fax number: **763-762-4418**
 E-mail address: **brian@bayerkohlercpa.com**

Tax Return Appointment

Date:
 Time:
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2024 tax return. Please enter all pertinent 2024 information.

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the United States. This proof is typically in the form of: school records or statement, landlord or property management statement, health care provider statement, medical records, child care provider records, placement agency statement, social service records or statement, place of worship, Indian tribal office statement, or employer statement.

NOTE: If your child is disabled, please provide one of the following forms of proof of disability: doctor statement, other health care provider statement, or social services agency or program statement.

CLIENT INFORMATION

Taxpayer

Spouse

First name and initial		
Last name		
Title/suffix		
Social security number		
Occupation		
Date of birth (m/d/y)		
Date of death (m/d/y)		
1=blind		
Home phone		
Work phone		
Work extension		
Cell phone		
E-mail address		

Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	

DEPENDENTS

Dependent No.

Dependent No.

First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death (m/d/y)		
Date of adoption (m/d/y)		
Social security number		
Relationship		
Months lived at home		

Dependent No.

Dependent No.

First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death (m/d/y)		
Date of adoption (m/d/y)		
Social security number		
Relationship		
Months lived at home		

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Please enter all pertinent 2024 information. If you have attached a government form for an item, check the box and do not enter a 2024 amount.

WAGES, SALARIES AND TIPS

Employer name:

<input type="checkbox"/>		_____
<input type="checkbox"/>		_____
<input type="checkbox"/>		_____
<input type="checkbox"/>		_____

2024 Amount	2023 Amount
Attach Forms W-2	

INTEREST INCOME

Payer name:

<input type="checkbox"/>		_____
<input type="checkbox"/>		_____
<input type="checkbox"/>		_____
<input type="checkbox"/>		_____

Attach Forms 1099-INT	

DIVIDEND INCOME

Payer name:

<input type="checkbox"/>		_____
<input type="checkbox"/>		_____
<input type="checkbox"/>		_____
<input type="checkbox"/>		_____

Attach Forms 1099-DIV	

PENSIONS, IRA AND GAMBLING INCOME

Payer name:

<input type="checkbox"/>		_____
<input type="checkbox"/>		_____
<input type="checkbox"/>		_____
<input type="checkbox"/>		_____

Attach Forms 1099-R & W-2G	

Winnings not reported on W-2G.....

Total gambling losses.....

OTHER GOVERNMENT FORMS - INCOME

<input type="checkbox"/>		Form 1099-B - Sales of stock (also include transaction history)
<input type="checkbox"/>		Form 1099-MISC - Miscellaneous income
<input type="checkbox"/>		Form 1099-K - Merchant card and third party network payments
<input type="checkbox"/>		Form 1099-S - Sales of real estate (also include closing statements)

Attach Forms 1099	
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<input type="checkbox"/>		Form 1099-G - State tax refunds.....
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Attach Forms 1099	
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Taxpayer:

<input type="checkbox"/>		Form SSA-1099 - Social security benefits
<input type="checkbox"/>		Form 1099-G - Unemployment compensation
<input type="checkbox"/>		Form 1099-Q (529 Plan)
<input type="checkbox"/>		Form 1099-QA/5498-QA (ABLE Accounts)

Attach Forms 1099	
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Spouse:

<input type="checkbox"/>		Form SSA-1099 - Social security benefits
<input type="checkbox"/>		Form 1099-G - Unemployment compensation
<input type="checkbox"/>		Form 1099-Q (529 Plan)
<input type="checkbox"/>		Form 1099-QA/5498-QA (ABLE Accounts)

Attach Forms 1099	
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MISCELLANEOUS INCOME

Taxpayer: Alimony received

Spouse: Alimony received

Other: _____

RETIREMENT PLAN CONTRIBUTIONS

Taxpayer: Traditional IRA contributions (1=maximum)

Roth IRA contributions (1=maximum)

Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum)

Spouse: Traditional IRA contributions (1=maximum)

Roth IRA contributions (1=maximum)

Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum)

2024 Amount	2023 Amount

OTHER GOVERNMENT FORMS - DEDUCTIONS

Form 1098-E - Student loan interest

Form 1098-T - Tuition and related expenses

Attach Forms 1098	

AFFORDABLE CARE ACT

Form 1095-A - Health Insurance Marketplace Statement

Attach Forms 1095	

ADJUSTMENTS TO INCOME

Taxpayer:

Self-employed health insurance premiums

Educator expenses

Other adjustments to income:

Alimony paid - Recipient name & SSN

Spouse:

Self-employed health insurance premiums

Educator expenses

Other adjustments to income:

Alimony paid - Recipient name & SSN

MEDICAL AND DENTAL EXPENSES

Prescription medicines and drugs

Doctors, dentists and nurses

Hospitals and nursing homes

Insurance premiums

Long-term care premiums - taxpayer

Long-term care premiums - spouse

Insurance reimbursement

Out-of-pocket lodging and transportation expenses

Number of medical miles

Other: _____

TAXES PAID

State income taxes - 1/24 payment on 2023 state estimate

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2024	1040	US	Client Information	1
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Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2024 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying surviving spouse (2022 or 2023)	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

- 1 = Single
- 2 = Married filing joint
- 3 = Married filing separate
- 4 = Head of household
- 5 = Qualifying surviving spouse (QSS)

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Client Information (continued)

1 p2

Please add, change or delete information for 2024.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone.....		Daytime Phone 1 = Work 2 = Home 3 = Mobile
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
	E-mail address.....		
Spouse Contact Information	Home phone.....		
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
	E-mail address.....		
Taxpayer Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		
Spouse Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		

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Please add, change or delete information for 2024.

DEPENDENTS

		Dependent	Dependent	
First name.....				<p>Type of Dependent</p> <p>1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household or qualifying surviving spouse (QSS) only, not a dependent 5 = Earned income credit only, not a dependent</p> <p>Earned Income Credit</p> <p>1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress</p> <p>NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:</p> <ol style="list-style-type: none"> School records or statement Landlord or property management statement Health care provider statement Medical records Child care provider records Placement agency statement Social service records or statement Place of worship statement Indian tribe office statement Employer statement <p>NOTE: If your child is disabled, please provide one of the following forms of proof of disability:</p> <ol style="list-style-type: none"> Doctor statement Other health care provider statement Social services agency or program statement
Last name.....				
Title/suffix.....				
Date of birth (m/d/y).....				
Date of death.....				
Date of adoption.....				
Social security number.....				
Relationship.....				
Months lived at home.....				
Type of dependent (see table).....				
Earned income credit (see table).....				
Claimed by: 1=taxpayer, 2=spouse.....				
IRS theft protection PIN.....				
First name.....				
Last name.....				
Title/suffix.....				
Date of birth (m/d/y).....				
Date of death.....				
Date of adoption.....				
Social security number.....				
Relationship.....				
Months lived at home.....				
Type of dependent (see table).....				
Earned income credit (see table).....				
Claimed by: 1=taxpayer, 2=spouse.....				
IRS theft protection PIN.....				
First name.....				
Last name.....				
Title/suffix.....				
Date of birth (m/d/y).....				
Date of death.....				
Date of adoption.....				
Social security number.....				
Relationship.....				
Months lived at home.....				
Type of dependent (see table).....				
Earned income credit (see table).....				
Claimed by: 1=taxpayer, 2=spouse.....				
IRS theft protection PIN.....				

2024	1040	US	Miscellaneous Questions
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If any of the following items pertain to you or your spouse for 2024, please check the appropriate box and provide additional information if necessary.

YES

NO

PERSONAL INFORMATION

- Did your marital status change during the year?
- Did your address change during the year?
- Could you be claimed as a dependent on another person's tax return for \${Y+00}?

DEPENDENTS

- Were there any changes in dependents?
- Were any of your unmarried children who might be claimed as dependents 19 years of age or older (or 24 years or older if student) at the end of 2024?
- Did you have any children under age 19 or full-time students under age 24 at the end of 2024, with interest and dividend income in excess of \$1,300, or total investment income in excess of \$2,600?

HEALTH CARE COVERAGE

- Did you receive IRS document Form 1095-A (Health Insurance Marketplace Statement), If so, please attach.

INCOME

- Did you receive unreported tip income of \$20 or more in any month?
- Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?
- Did you receive any disability income?
- Did you have any foreign income or pay any foreign taxes?

PURCHASES, SALES AND DEBT

- Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?
- Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?
- Did you buy or sell any stocks, bonds or other investment property in \${Y+00}?
- Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
- Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?
- Did you have any debts cancelled or forgiven?
- Does anyone owe you money which has become uncollectible?

2024	1040	US	Miscellaneous Questions (continued)
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If any of the following items pertain to you or your spouse for 2024, please check the appropriate box and provide additional information if necessary.

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	RETIREMENT PLANS
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you transfer or rollover any amount from one retirement plan to another retirement plan?
<input type="checkbox"/>	<input type="checkbox"/>	EDUCATION
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
<input type="checkbox"/>	<input type="checkbox"/>	ITEMIZED DEDUCTIONS
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you work out of town for part of the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you use your car on the job (other than to and from work)?
<input type="checkbox"/>	<input type="checkbox"/>	ESTIMATED TAXES
<input type="checkbox"/>	<input type="checkbox"/>	Did you apply an overpayment of 2023 taxes to your 2024 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	If you have an overpayment of 2024 taxes, do you want the excess applied to your 2025 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	Do you expect your 2025 taxable income and withholdings to be different from 2024?
<input type="checkbox"/>	<input type="checkbox"/>	MISCELLANEOUS
<input type="checkbox"/>	<input type="checkbox"/>	Do you want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	May the IRS discuss your tax return with your preparer?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

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Miscellaneous Questions (continued)

If any of the following items pertain to you or your spouse for 2024, please check the appropriate box and provide additional information if necessary.

- | YES | NO | MISCELLANEOUS (continued) |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was your home rented out or used for business? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from an Achieving a Better Life Experience (ABLE) savings account? |
| <input type="checkbox"/> | <input type="checkbox"/> | Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you engage the services of any household employees? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the Internal Revenue Service or the State taxing agency? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you or your spouse make any gifts to an individual that total more than \$18,000, or any gifts to a trust? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your bank account information change within the last twelve months? |
| <input type="checkbox"/> | <input type="checkbox"/> | At any time during 2024, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? |

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Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2024, please check the appropriate box and provide additional information if necessary.

- | YES | NO | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status change during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your address change during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Could you be claimed as a dependent on another person's tax return? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in dependents? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you and your dependents have health care coverage for the full-year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive an IRS document 1095-A (Health Insurance Marketplace Statement)? If so, please attach. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive unreported tip income of \$20 or more in any month? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability income? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you buy or sell any stocks, bonds or other investment property? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from or make a contribution to a retirement plan (401(k), IRA, etc.)? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you transfer or rollover any amount from one retirement plan to another? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you convert part or all of your traditional/SEP/SIMPLE IRA to a Roth IRA? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur a loss because of damaged or stolen property? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you use your car on the job (other than to and from work)? |
| <input type="checkbox"/> | <input type="checkbox"/> | May the IRS discuss your tax return with your preparer? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was your home rented out or used for business? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the IRS or the State taxing agency? |
| <input type="checkbox"/> | <input type="checkbox"/> | At any time during the tax year, did you: receive or sell, exchange, gift, or otherwise dispose of digital asset? |

Please enter all pertinent 2024 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account		
1=electronic payment of balance due		
1=electronic payment of estimated tax		

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

2024 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2024 Voucher Amount
Overpayment applied from 2023				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				
Former spouse SSN if joint estimates				

State

	Amount Paid	Date Paid	TS	2024 Voucher Amount
Overpayment applied from 2023				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				

1 Type of Account

1 = Savings
2 = Checking

2 Type of Investment

1 = Checking or savings (default)	6 = Coverdell savings account (ESA)
2 = Taxpayer's IRA (next year limits)	7 = Other
3 = Spouse's IRA (next year limits)	8 = Taxpayer's IRA (current year limits)
4 = Health savings account (HSA)	9 = Spouse's IRA (current year limits)
5 = Archer MSA	

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Direct Deposit & Estimates (Form 1040 ES) (cont.)

7.1

Please enter all pertinent 2024 information.

APPLICATION OF 2024 OVERPAYMENT (7.1)

If you have an overpayment of 2024 taxes, do you want the excess refunded? or applied to 2025 estimate?

Other (please explain): _____

2025 ESTIMATED TAX INFORMATION

Do you expect your 2025 taxable income to be different from 2024? Yes No

If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2025 withholding to be different from 2024? Yes No

If "yes" explain any differences: _____

7.1

2024	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
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Please enter all pertinent 2024 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2023 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	Distribution code #2		Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/24	2023 Distribution
		Distribution code #1				Federal (Box 4)	State (Box 14)		
		1=IRA/SEP/SIMPLE							

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2023 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

	2024 Amount	TS	2023 Amount
Total gambling losses			
Winnings not reported on Form W-2G			

10, 13.1, 13.2

2024	1040	US	Miscellaneous Income	14.1
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Please enter all pertinent 2024 amounts and attach all 1099-MISC, 1099-NEC, 1099-K, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2024 Amount		2023 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)				
Medicare premiums paid (SSA-1099)				
1=treat Medicare premiums paid as SE health ins.				
Tier 1 RR retirement benefits (RRB-1099, box 5)				
1=lump-sum election for SS benefits				
Alimony received				
Taxable scholarships and fellowships				
Jury duty pay				
Household employee income not on W-2				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property				
Activity not engaged in for profit income				
Olympic & Paralympic medals & USOC prize money				
Prizes and awards				
Stock Options				
Strike or lockout benefits (other than bona fide gifts)				
Non-tuition fellowship and stipend payments entered above to include as taxable compensation for IRA purposes				
Wages earned while incarcerated not on W-2				
Income subject to S/E tax: (1099-NEC, box 1)				

Other income (1099-MISC, box 3, 8)				

Form 1099-K

Amount of sale proceeds from Form 1099-K for personal item(s) sold at a loss				
Amount from Form 1099-K that was incorrectly reported				

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

Please add, change or delete 2024 information as appropriate.
Be sure to attach all 1099-G forms.

**STATE AND LOCAL TAX REFUNDS /
UNEMPLOYMENT COMPENSATION (Form 1099-G)**

2024 1099-G Amount

No. <input style="width:40px;" type="text"/>	Name of payer			
	1=spouse			
	Unemployment compensation:			
	Total received (Box 1)			
	2024 Overpayment repaid			
	State and local refunds:			
	State and local income tax refund, credit or offsets (Box 2)			
	1=city or local income tax refund			
	Tax year for box 2 if not 2023 (Box 3)			
	Federal income tax withheld (Box 4)			
	RTAA payments (Box 5)			
	Taxable grants:			
	Federal taxable amount (Box 6)			
	State taxable amount, if different			
	Farm amounts:			
Agriculture payments (Box 7)				
1=agriculture payments are from conservation reserve program				
Market gain (Box 9)				
Number of farm				
1=box 2 is trade or business income (Box 8)				
State income tax withheld (Box 11)				

No. <input style="width:40px;" type="text"/>	Name of payer			
	1=spouse			
	Unemployment compensation:			
	Total received (Box 1)			
	2024 Overpayment repaid			
	State and local refunds:			
	State and local income tax refund, credit or offsets (Box 2)			
	1=city or local income tax refund			
	Tax year for box 2 if not 2023 (Box 3)			
	Federal income tax withheld (Box 4)			
	RTAA payments (Box 5)			
	Taxable grants:			
	Federal taxable amount (Box 6)			
	State taxable amount, if different			
	Farm amounts:			
Agriculture payments (Box 7)				
1=agriculture payments are from conservation reserve program				
Market gain (Box 9)				
Number of farm				
1=box 2 is trade or business income (Box 8)				
State income tax withheld (Box 11)				

2024	1040	US	Education Distributions (ESA's and QTP's)	14.3
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Please enter all pertinent 2024 amounts and attach all 1099-Q forms.
 Enter qualified education expenses below that are not entered elsewhere.
 Last year's amounts are provided for your reference.

ESA'S AND QTP'S (Form 1099-Q)

2024 Amount 2023 Amount

No. <input style="width:40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits)		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)		
	ESA's only:		
	2024 contributions to this ESA		
Value of this account at 12/31/24 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/23			

No. <input style="width:40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits)		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)		
	ESA's only:		
	2024 contributions to this ESA		
Value of this account at 12/31/24 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/23			

No. <input style="width:40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits)		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)		
	ESA's only:		
	2024 contributions to this ESA		
Value of this account at 12/31/24 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/23			

2024	1040	US	ABLE Distributions	14.4
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Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

ABLE DISTRIBUTIONS / CONTRIBUTIONS

2024 Amount

2023 Amount

No. <input style="width:40px;" type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
Earnings on excess contributions			

No. <input style="width:40px;" type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
Earnings on excess contributions			

No. <input style="width:40px;" type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
Earnings on excess contributions			